

**Instructions for the Application for Approval of the Corporate Income Tax Credit for Donations to
School Tuition Organizations (A.R.S. § 43-1183 or A.R.S. § 20-224.06) or
Corporate Income Tax Credit for Disabled/Displaced Students
(A.R.S. § 43-1184 or A.R.S. § 20-224.07)**

The application for approval must be submitted by the School Tuition Organization (STO). Applications submitted directly by a corporation will not be processed.

CHECK ONE BOX

Check the box that indicates for which credit the corporation is donating.

STO REQUESTING PRE-APPROVAL

Print the name of the School Tuition Organization that is requesting pre-approval for the corporate donation.

STO STREET ADDRESS, CITY, STATE, ZIP CODE

Print the street address or PO Box, city, state and zip code of the School Tuition Organization that is requesting pre-approval for the corporate donation.

STO CONTACT PERSON AND PHONE NUMBER

Print the name and phone number of the contact person at the School Tuition Organization that can be contacted in case of questions.

EMAIL ADDRESS

Provide the email address for the contact person so the approval can be emailed back to the STO.

CORPORATION REQUESTING TO DONATE

Print the name of the corporation that wishes to donate to your School Tuition Organization for a corporate credit.

CORPORATE STREET ADDRESS, CITY, STATE, ZIP CODE

Provide the corporate address, city, state and zip code. It is most helpful if the corporation can provide you with their address as it would appear on the Arizona corporate income tax return. This will assist in the verification of eligibility when the credit is claimed on the corporate income tax return.

CORPORATE EIN

Provide the corporate employer identification number as it would appear on the Arizona corporate income tax return. Without this number, it will be impossible to ensure that the credit claimed on the Arizona corporate income tax return will be allowed.

S CORPORATION BOX

Check this box if the contributing company is an S corporation who can potentially pass the credit through to its shareholders. This will assist in the verification of eligibility when the credit share is claimed on the Arizona individual income tax return.

NAME AND EIN OF PARENT S CORPORATION

Provide the name and corporate employer identification number of the parent S corporation if the contributing company is a qualified subchapter S subsidiary.

INSURANCE PREMIUM TAX BOX

Check this box if the donating corporation pays insurance premium tax rather than corporate income tax. You will need to ask the corporation which tax they pay.

NAIC NUMBER

If an insurance company is donating, the Department of Insurance needs their NAIC number. Failure to provide this could result in the insurance premium tax credit being denied.

AMOUNT THE CORPORATION IS REQUESTING TO DONATE

Provide the amount of money that the corporation wants to donate to your School Tuition Organization for purposes of the corporate credit.

Send the Application Form via email by hitting the “Email Form” button on the bottom of the application. An automatic email reply will be generated stating that the application has been received.

Approval (or denial) of the application will be emailed to the STO.